

**Amendments to the Claims:**

The following listing of claims will replace all prior versions, and listings, of claims in the application:

1-54. (Canceled)

55. (Original) A method for producing a magnetic recording medium comprising, on a substrate, a magnetic layer for recording information thereon and a protective layer, the method comprising:

generating plasma by means of resonance absorption;

allowing the generated plasma to collide with a target so that target particles are sputtered; and

applying a bias voltage between the substrate and the target to introduce and deposit the sputtered target particles on the substrate, whereby forming at least one layer of the magnetic layer and the protective layer.

56. (Original) The method for producing the magnetic recording medium according to claim 55, wherein a microwave is used for the resonance absorption.

57. (Original) The method for producing the magnetic recording medium according to claim 55, wherein the bias voltage is applied with an alternating current power source having a radio frequency or a direct current power source.

58. (Original) The method for producing the magnetic recording medium according to claim 55, wherein the target for the protective layer is carbon.

59. (Original) The method for producing the magnetic recording medium according to claim 55, wherein when the protective layer is formed, then the target is carbon, and a mixed gas, which principally contains argon and which contains at least one of nitrogen and hydrogen, is used as a plasma gas.

60. (Original) A method for producing a magnetic recording medium comprising, on a substrate, an underlying layer and a magnetic layer for recording information thereon, the method comprising:

generating plasma by means of resonance absorption;

allowing the generated plasma to collide with a target so that target particles are sputtered; and

applying a bias voltage between the substrate and the target to introduce and deposit the sputtered target particles on the substrate, whereby forming the underlying layer.

61. (Canceled)

62. (Original) The method for producing the magnetic recording medium according to claim 60, wherein the target particles are sputtered in a reactive atmosphere containing oxygen.

63. (Original) The method for producing the magnetic recording medium according to claim 60, wherein:

the magnetic recording medium further comprises a protective layer on the magnetic layer; and

the protective layer and the magnetic layer are formed respectively by generating the plasma by means of the resonance absorption, allowing the generated plasma to collide with the target so that the target particles are sputtered, and applying the bias voltage between the substrate and the target to introduce and deposit the sputtered target particles on the substrate.

64. (Original) The method for producing the magnetic recording medium according to claim 63, wherein when the protective layer is formed, then the target is carbon, and a mixed gas, which principally contains argon and which contains at least one of nitrogen and hydrogen, is used as a plasma gas.

65. (Original) The method for producing the magnetic recording medium according to claim 60, wherein a microwave is used for the resonance absorption.

66. (Original) The method for producing the magnetic recording medium according to claim 60, wherein the bias voltage is applied with an alternating current power source having a radio frequency or a direct current power source.